

STATE OF MICHIGAN
NOTES TO FINANCIAL STATEMENTS (Continued)
FISCAL YEAR ENDED SEPTEMBER 30, 2000

NOTE 2 – FUNDS AND COMPONENT UNITS BY CLASSIFICATION

The following table lists all of the funds and component units which make up the various fund types as of September 30, 2000. Operating funds which are subject to annual appropriation and for which statements comparing budget to actual are included in this

report are identified by an “*”. For each individual fund or component unit listed, the SOMCAFR page number of the first financial statement for that fund or component unit is shown in parenthesis.

PRIMARY GOVERNMENT:

General Fund*

Special Revenue Funds:

Transportation Related:

- State Aeronautics Fund* (p. 80)
- State Trunkline Fund* (p. 80)
- Michigan Transportation Fund* (p. 80)
- Comprehensive Transportation Fund* (p. 80)
- Combined State Trunkline Fund Bond Proceeds Fund (p. 81)
- Combined Comprehensive Transportation Bond Proceeds Fund (p. 81)

Conservation, Environment, and Recreation Related:

- Game and Fish Protection Fund* (p. 92)
- Michigan State Waterways Fund* (p. 92)
- Marine Safety Fund* (p. 92)
- Game and Fish Protection Trust Fund (p. 93)
- State Park Improvement Fund* (p. 93)
- Combined Recreation Bond Fund - Local Projects (p. 93)
- Combined Environmental Protection Bond Fund (p. 93)
- Michigan Natural Resources Trust Fund* (p. 93)
- Michigan State Parks Endowment Fund* (p. 93)
- Michigan Nongame Fish and Wildlife Fund* (p. 94)
- Michigan Civilian Conservation Corps Endowment Fund* (p. 94)
- Forest Development Fund* (p. 94)
- Michigan Underground Storage Tank Financial Assurance Fund (p. 95)
- Michigan Underground Storage Tank Financial Assurance Finance Authority (p. 95)
- Bottle Deposits Fund (p. 95)

Regulatory and Administrative Related:

- Michigan Employment Security Act - Administration Fund* (p. 106)
- Safety Education and Training Fund* (p. 106)
- Uninsured Employers' Security Fund (p. 106)
- State Construction Code Fund* (p. 107)
- Homeowner Construction Lien Recovery Fund* (p. 107)
- State Casino Gaming Fund* (p. 107)

Other State Funds:

- Counter-Cyclical Budget and Economic Stabilization Fund* (p. 116)
- Michigan Veterans' Trust Fund* (p. 116)
- School Aid Fund* (p. 116)
- School Bond Loan Fund (p. 117)
- Children's Trust Fund* (p. 117)
- Michigan Merit Award Trust Fund* (p. 117)
- Tobacco Settlement Trust Fund* (p. 117)

Debt Service Funds:

- Combined State Trunkline Bond and Interest Redemption Fund (p. 126)
- Combined Comprehensive Transportation Bond and Interest Redemption Fund (p. 126)
- Recreation and Environmental Protection Bond Redemption Fund (p. 126)
- School Loan Bond Redemption Fund (p. 127)
- State Building Authority (p. 127)
- Michigan Underground Storage Tank Financial Assurance Finance Authority (p. 127)

Capital Projects Funds:

- Combined Recreation Bond Fund - State Projects (p. 132)
- Advance Financing Funds (p. 132)
- State Building Authority (p. 132)

Enterprise Funds:

- Liquor Purchase Revolving Fund (p. 135)
- State Lottery Fund (p. 135)

Internal Service Funds:

- Correctional Industries Revolving Fund (p. 140)
- Motor Transport Fund (p. 140)
- Office Services Revolving Fund (p. 140)
- Information Technology and Energy Fund (p. 141)
- Risk Management Fund (p. 141)
- State Sponsored Group Insurance Fund (p. 141)

Trust Funds:

Expendable Trust Funds:

- Michigan Unemployment Compensation Fund (p. 150)
- Michigan Employment Security Act Contingent Fund (p. 150)
- Second Injury Fund (p. 150)
- State Employees' Deferred Compensation Funds (p. 151)
- Transportation Related Trust Funds (p. 151)
- Miscellaneous Trust Accounts Fund (p. 151)

Pension Trust Funds:

- Legislative Retirement Fund (p. 156)
- State Police Retirement Fund (p. 156)
- State Employees' Retirement Fund (p. 156)
- Public School Employees' Retirement Fund (p. 157)
- Judges' Retirement Fund (p. 157)
- State Employees' Defined Contribution Retirement Fund (p. 157)

Agency Funds:

- Financial Institutions Deposits Fund (p. 161)
- Environmental Quality Deposits Fund (p. 161)
- Insurance Carrier Deposits Fund (p. 161)
- State Treasurer's Escrow and Paying Agent Fund (p. 162)
- Child Support Collection Fund (p. 162)

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DISCRETELY PRESENTED COMPONENT UNITS:

Governmental and Trust:

Mackinac Bridge Authority (p. 168)
Michigan Higher Education Facilities Authority (p. 168)
Michigan Strategic Fund (p. 169)
Michigan Higher Education Assistance Authority (p. 169)

Proprietary:

Michigan State Hospital Finance Authority (p. 174)
Michigan Education Trust (p. 174)
Michigan Higher Education Student Loan Authority (p. 174)
Michigan Higher Education Assistance Authority (p. 174)
Mackinac Island State Park Commission (p. 175)
Michigan State Housing Development Authority (p. 175)
Michigan Municipal Bond Authority (p. 175)
State Bar of Michigan (p. 175)
Michigan Economic Development Corporation (p. 175)

- (1) Michigan State University, the University of Michigan, and Wayne State University are not included in the State's reporting entity because they have separately elected governing boards and are legally separate from the State. The

State Universities (1):

Central Michigan University (p. 182)
Eastern Michigan University (p. 182)
Ferris State University (p. 182)
Grand Valley State University (p. 182)
Lake Superior State University (p. 182)
Michigan Technological University (p. 183)
Northern Michigan University (p. 183)
Oakland University (p. 183)
Saginaw Valley State University (p. 183)
Western Michigan University (p. 183)

State provides significant funding to support these institutions; however, under the GASB Statement No. 14 criteria, they are considered fiscally independent special-purpose governments.